

Exhibit P (Redacted)

September 12, 2019

The Honorable Nicholas G. Garaufis
United States District Court
Eastern District of New York

Dear Judge Garaufis,

My name is Simon Leech. I am submitting this letter in support of Michael Cohen in connection with his upcoming sentencing.

Your Honor, this is a very difficult letter for me to write. I was terrified to write it, although my fear of writing had nothing to do with this case or how I feel about Michael. Michael is one of the most devoted and loyal people I know. I am honored to call him my friend and am even more honored to write this letter of support on his behalf. [REDACTED]
[REDACTED] For weeks, I have been agonizing about whether I would be able to properly convey everything I wanted to say about Michael and the good person I know him to be.

I have known Michael for the last 7 years and consider him a very close friend. Yet we are the unlikeliest of friends. We come from completely different backgrounds, different countries and different industries, with seemingly nothing in common. I was born in Ireland and my background is in software. Michael, on the other hand, lived in the world of finance. We did not travel in the same circles or have any friends in common. We met in a horse training yard and just so happened to strike up a conversation. From then on, our friendship quickly grew.

Upon meeting Michael, the first thing that struck me was his deep devotion to his family. This was immediately apparent from the day we met at the horse training yard. Michael was at the yard with his oldest daughter [REDACTED], who had a passion for riding. Although Michael did not know much about horses, he was incredibly supportive and encouraging of [REDACTED]. I could tell by his words just how much he loved and supported her. Sometime later, Michael invited me to his home and I had the opportunity to meet his two other children, [REDACTED].

Without a doubt, Michael is one of the most caring and devoted fathers I know. He is hands-on and participates in everything with the children. From packing school lunches, pickups, drop-offs, rehearsals, sports, competitions, homework, school events, and everything in between, Michael is always there to support the children despite his hectic schedule. His children are his number one priority. His weekends are filled with early morning swim meets for [REDACTED] (so early that it is still dark outside), horse training with [REDACTED], and tennis with [REDACTED]. He is always bouncing back and forth. Nearly everything Michael does, he does with his family. He is truly the most incredible dad.

As I have gotten to know Michael and his family, I also understand the value that he has placed on teaching and educating his children. I have come to his home on many occasions to find Michael sitting at the table helping his children with their evening homework. I can tell he particularly enjoys working with them on their mathematics and economics assignments. Michael has always made his children a priority and would often

say to me, "Simon, our dinner will have to wait until after the children's homework is finished." All of his children are hardworking, kind, and intelligent. [REDACTED] will be attending the University of Chicago this fall and I have no doubt that in the coming years, [REDACTED] will go on to attend top schools as well.

The second point I want to highlight about Michael is his innate sense of generosity and loyalty. As a friend, Michael has always treated me like family. When [REDACTED] had her bat mitzvah a few years ago, Michael asked me to hold a leg of her chair during the traditional Jewish "hora" dance. I quickly learned this was a great honor, as I held the chair alongside Michael's closest family members. This coming January, Michael's youngest daughter [REDACTED] (age 12), who is my goddaughter, will have her bat mitzvah. Michael has again bestowed upon me a great honor, this time speaking at the celebration. He has included me in countless family meals, holiday traditions, and celebrations. He has opened up his home and welcomed me in like a member of his family.

Michael is also one of the few people in life you can always count on during difficult times, whatever the circumstances. A few years ago, I started a technology company. Like any new startup, there were challenges getting it off the ground and running. At one point, I mentioned to Michael that I wasn't going to be able to make the payroll to pay the employees that week. I was confiding in him as a friend and although I never asked Michael for help, he did not want me to let my employees down and immediately said to me, "Simon, I will transfer whatever you need right now." With Michael's help, I was able to meet my payroll. I will never forget this act of kindness and generosity and what it meant to my company and me.

I have also witnessed Michael exhibit the same generosity towards others. When Michael learned that one of his friends was going to lose his job due an event that occurred outside of work, Michael took it upon himself to contact his friend's boss and plea for his friend to keep his job. There is no doubt that Michael saved his job.

Over the last several years, this case has been extremely difficult for Michael and his family. I see how much it pains Michael to watch his family suffer. As [REDACTED] godfather, she has confided in me about being bullied in school by other students. The students have made hurtful comments about her dad and the stories that have appeared in the press.

My response to [REDACTED] is the same thing I would like the Court to know. The Michael I have known over the last 7 years is nothing like how he has been portrayed in the press. The Michael I know has one of the biggest hearts I have ever seen. He is a good person who is completely devoted to his family and friends—a kind, generous, loyal, honest and loving person who I am honored to call my friend.

Thank you for taking the time to read this letter.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Simon Leech", with a long, sweeping horizontal line extending to the right.

Simon Leech